* **HIGH COURT OF DELHI : NEW DELHI**

\+ **ITA No. 1407 of 2006**

Judgment reserved on: July 16, 2007

% Judgment delivered on: August 27, 2007

The Commissioner of Income Tax
Delhi-I, New Delhi ...Appellant

Through Mrs. Prem Lata Bansal with
Ms. Sonia Mathur, Advocates

Versus

M/s Vikas Electronics (International) Pvt. Ltd.
42, Rajasthani Udyog Nagar
Delhi-110033 ...Respondent

Through Mr. Ajay Vohra with Ms. Kavita Jha,
Advocates

Coram:

**HON'BLE MR. JUSTICE MADAN B. LOKUR**
**HON'BLE MR. JUSTICE V.B. GUPTA**

1. Whether the Reporters of local papers may be allowed to see the judgment? Yes

2. To be referred to Reporter or not? Not necessary

3. Whether the judgment should be reported in the Digest? Not necessary

**MADAN B. LOKUR, J.**

The only question that arises in this appeal is with regard to the alleged payment of commission. The issue of excess stock does not arise in this case.

For orders, see ITA No.1117 of 2006.

**Madan B. Lokur, J**

**August 27, 2007** **V.B. Gupta, J**
ncg

Certified that the corrected copy of the judgment has been transmitted in the main Server.